

HOUSE No. 2316

By Ms. Gobi of Spencer, petition of Anne M. Gobi and others
relative to real estate tax exemptions for surviving spouses of veterans
killed in time of war or declared missing in action. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Anne M. Gobi
Brian Knuuttila

Paul J.P. Loscocco

In the Year Two Thousand and Five.

AN ACT RELATIVE TO REAL ESTATE EXEMPTIONS FOR SURVIVING SPOUSES
OF VETERANS KILLED IN TIME OF WAR OR DECLARED MISSING IN
ACTION.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

1 Clause 22D of Section 5 of Chapter 59, as most recently
2 amended by Sections 109-113 of Chapter 159 of the Acts of 2000,
3 is hereby further amended by inserting the following clause at the
4 end thereof:—
5 Real estate to the amount of one hundred per cent (100%) of
6 the taxable valuation of real property of the surviving spouses of
7 members of the Armed Forces of the United States whose death
8 occurred as a result of injury sustained or disease contracted
9 during active service in time of war or insurrection or combat, or
10 declared missing in action; provided further, that said real estate is
11 occupied by such surviving spouse as a domicile. No real estate
12 shall be so exempt which has been conveyed to such surviving
13 spouse to evade taxation. The amount of the exemption shall be
14 borne by the Commonwealth, and the State Treasurer shall annu-
15 ally reimburse the city or town for the amount of the tax which
16 otherwise would have been collected for this exemption.